

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Shinya Matsuoka
Serial No.: 09/487,593
Filing Date: January 19, 2000
Group Art Unit: 2151
Confirmation No.: 3339
Examiner: Khanh Q. Dinh
Title: **SPATIALIZED AUDIO IN A THREE-DIMENSIONAL
COMPUTER-BASED SCENE**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

RESPONSE PURSUANT TO 37 C.F.R. § 1.111

In response to the Office Action mailed June 20, 2006 (the "Office Action"), Applicant respectfully requests that the Examiner reconsider the rejection of the claims in view of the comments set forth below.